

# Compressed Fuels Tax

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All

excise taxes are credited to the Highway Trust Fund.

The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of 2% upon the first \$5,000 dollars collected and .5% upon amounts in excess of \$5,000 to offset collection costs.

**Table 22:** Compressed Fuels Net Taxable Gallons and Net Tax Due

Month	2005 Taxable Gallons	2004 Taxable Gallons	Percent Increase or (Decrease)	2005 Tax Due	2004 Tax Due	Percent Increase or (Decrease)
January	71,033	80,993	-12.30%	\$17,713	\$19,748	-10.30%
February	65,629	89,670	-26.81%	\$16,401	\$21,892	-25.08%
March	129,628	190,055	-31.79%	\$32,328	\$46,316	-30.20%
April	102,998	95,373	7.99%	\$25,744	\$23,302	10.48%
May	89,481	86,842	3.04%	\$22,370	\$21,201	5.51%
June	94,841	142,338	-33.37%	\$23,635	\$34,652	-31.79%
July	81,654	70,774	15.37%	\$20,308	\$17,285	17.49%
August	89,540	88,848	0.78%	\$22,295	\$21,719	2.65%
September	113,379	141,082	-19.64%	\$28,169	\$34,346	-17.98%
October	51,835	72,749	-28.75%	\$12,877	\$17,740	-27.41%
November	111,855	81,540	37.18%	\$27,909	\$19,911	40.17%
December	127,747	177,359	-27.97%	\$31,738	\$43,168	-26.48%
<b>Total</b>	<b>1,129,620</b>	<b>1,317,623</b>	<b>-14.27%</b>	<b>\$281,487</b>	<b>\$321,280</b>	<b>-12.39%</b>

# Petroleum Release Remedial Action Fee

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels such as gasoline and gasohol, and

three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

**Table 23:** Petroleum Release Remedial Action Fee

Month	Gallons Subject to the Fee		2005 Total Gallons	2004 Total Gallons	2005 Total Fee
	Motor Vehicle Fuels	Other Petroleum Products			
January	63,545,292	72,662,097	136,207,389	144,967,979	\$790,583
February	60,261,592	74,589,002	134,850,594	135,202,595	\$766,621
March	72,765,661	92,188,375	164,954,036	166,188,461	\$932,521
April	67,576,545	88,550,351	156,126,896	167,426,069	\$873,965
May	74,443,647	97,566,504	172,010,151	166,597,724	\$963,279
June	76,474,693	106,578,769	183,053,462	167,847,471	\$1,008,797
July	77,859,911	111,385,702	189,245,613	183,311,655	\$1,034,934
August	79,871,688	108,865,205	188,736,893	185,392,912	\$1,045,463
September	65,289,654	95,931,814	161,221,468	165,486,040	\$875,434
October	67,044,381	90,440,752	157,485,133	161,698,872	\$874,734
November	66,288,986	85,871,531	152,160,517	163,197,917	\$854,248
December	71,325,482	80,814,441	152,139,923	162,934,488	\$884,386
<b>Total</b>	<b>842,747,532</b>	<b>1,105,444,543</b>	<b>1,948,192,075</b>	<b>1,970,252,183</b>	<b>\$10,904,965</b>